

This Page Is Inserted by IFW Operations
and is not a part of the Official Record

BEST AVAILABLE IMAGES

Defective images within this document are accurate representations of the original documents submitted by the applicant.

Defects in the images may include (but are not limited to):

- BLACK BORDERS
- TEXT CUT OFF AT TOP, BOTTOM OR SIDES
- FADED TEXT
- ILLEGIBLE TEXT
- SKEWED/SLANTED IMAGES
- COLORED PHOTOS
- BLACK OR VERY BLACK AND WHITE DARK PHOTOS
- GRAY SCALE DOCUMENTS

IMAGES ARE BEST AVAILABLE COPY.

**As rescanning documents *will not* correct images,
please do not report the images to the
Image Problem Mailbox.**

(12) UK Patent Application (19) GB (11) 2 038 516 A

(21) Application No **7942559**

(22) Date of filing
10 Dec 1979

(30) Priority data

(31) **78/7015**

(32) **15 Dec 1978**

(33) **South Africa (ZA)**

(43) Application published
23 Jul 1980

(51) **INT CL³ G06F 15/21**

(52) Domestic classification
G4A U

(58) Field of search
No search possible

(71) Applicant

Peter Jooste

45 Tennant Road

Kenilworth

Cape

Republic of South Africa

(72) Inventor

Peter Jooste

(74) Agents

Langner Parry

(54) An improved method for efficient tax legislation and planning

(57) A unique improved quasi-scientific method, utilising (by physical presentation) a combination of algorithms and decision tables (depicting the narrative form of the fiscal legislation) and a specific four way test, for the immediate interpretation of fiscal legislation for the purpose of achieving tax efficiency for either the tax avoider or, equally efficaciously, the tax collector, and which also provides a teaching and learning tool in the field of fiscal law.

GB 2 038 516 A

SPECIFICATION

An improved method for efficient tax legislation and planning

- 5 1. This invention relates firstly to a process (i.e. art or method) for efficient tax avoidance/- 5
collection by quazi scientific means by which is meant a process for greater and more scientific
proficiency which can be achieved by either:-
- (a) those seeking legitimately to so plan or conduct their affairs in such a way as to attract
10 the minimum of tax; (and the emphasis here is the action taken is entirely legal) ("tax 10
avoidance"), or
- (b) those seeking to minimize the possible avenues for tax avoidance and to provide efficient
taxation legislation on behalf of the taxation authority (which is usually the State or the duly
authorised State body).
- 15 2. THE "DECISION TABLE"—AID TO EXCLUSION OF DISTORTION IN PRESENTATION 15
AND INTERPRETATION OF FISCAL LEGISLATION
- In addition (i.e. secondly), one of the elements of the process "the decision table" referred to
below provides a novel and unique method of presenting, and interpreting, fiscal legislation and
a method of assisting in the teaching of students in fiscal law. By following, on the table, the
20 yes/no situations, and the position (or deduction) to which they lead, the right conclusion is 20
reached far more easily than if one attempted to understand the involved type of statement, in
narrative form, that usually goes to make up fiscal legislation. The reader (or receiver) is "told"
something in a simple uncomplicated way that EXCLUDES the possibility of distortion. This is
illustrated by example below. Now to return to "Tax avoidance/collection efficiency".
3. TAX AVOIDANCE/COLLECTION EFFICIENCY
- 25 (a) The parties involved and envisaged above in (1) are in an adversary situation, but this 25
process favours neither at the expense of the other.
- (b) There are certain elements of the process that are known processes, but it is submitted
that the application and mixing of the known processes in a field totally unrelated to their
normal known fields and the utilisation of the result in a quasi scientific manner and according
30 to a defined method, has produced an attractive and novel idea not hitherto available or at least 30
a new and useful improvement of the known processes that would prove in great demand, in
business, professional, government and academic fields—everywhere where tax or fiscal
considerations are important.
- (c) The scope of this process is limited to the charging provisions (in the widest sense of the
35 phrase) of fiscal legislation, because it would not achieve any quasi scientific objective in any 35
field other than one in which "one has to look merely at what is clearly said" one where, "there
is no room for any intendment".
- (d) It is therefore based upon the premises (inherent) in fiscal legislation) that in such
"charging provisions"—
- 40 "There is no room for any intendment" 40
"There is no equity about a tax"
"There is no presumption as to a tax.
Nothing is to be read in, nothing is to be implied,
one can only look fairly at the language used".
- 45 (e) In other words tax will only be payable where there is a provision in the fiscal legislation 45
that it should be, otherwise it will be, not matter what the "equity" considerations may be.
- (f) On the other hand the fiscus must ensure an efficient foolproof taxation system to
enhance the State, and to this end it is most desirable to reduce pro tanto the load of tax on the
shoulders of the citizens of the State by ensuring the most watertight fiscal legislation.
- 50 (g) The process is equally useful to achievers in either of these fields. 50
- (h) The Preliminary Mechanics
- The first important step in this invention is to expose the syntax and structure of the language
of the particular fiscal legislation—(rather like exposing "a herring bone" by separating the
55 meat therefrom). The object is to expose "diagrammatically" each element thereby enabling the 55
separate elements of such "exposed" structure and syntax to be tested in isolation so as to
pinpoint the differences and alternatives that can legitimately and without any abnormality be
achieved from each such point of departure. (In some cases one may well be seeking to eliminate
the differences that exist between a known state of affairs, and the desired state of affairs, and
60 so for example coincide with what is required, say, for a "deduction" from income (in all cases 60
with such normality as would meet the test of any anti avoidance legislation in that regard).
- The techniques, which are known processes, to achieve such exposure, are those of
algorithms or logical charts, which are directly akin to "flow charting", in computer program-
ming and "decision tables" also a computer programming tool; thus allowing this part of the
65 process to be computerized. 65

These techniques each have a distinctive visual impact which although they may take different forms are essentially immutable in substance once formulated. The possibility of distortion is excluded. The "elements" are each yes/no situations which contain a question giving one answer. The fiscal statement is dissected into these elements which can then be presented in either form. It is acknowledged that not all such legislation may be susceptible to such treatment (further research is to be carried out here) but such sections thereof as are susceptible to such reduction are reduced to algorithmic form, and/or "decision table" form.

The examples set out on page 12 and ff, are random examples showing the reduction of sections of the current South African fiscal legislation, to such format. These examples are vital to this specification and illustrate how this stage is reached. They are composite examples showing the entire process and should be referred to now and during the reading of this text, so as to make this explanation more lucid and to give substance at each stage.

(i) *The final mechanics*

A most important and useful advantage is achieved at this stage of the process by excluding the possibilities of distortion and achieving a degree of immutability which eliminates the need for repeated reference to the normal language format of the legislation and normal interpretation thereof, which because of the involved type of statement, and the introduction of the "human element" on each such occasion, is a time consuming (hazardous) and frustrating operation. The algorithmic/decision table format has produced an almost "scientific" model of the yes and no situations which has at its by products the reduction of frustration and time spent.

Having reached this most advantageous and desirable state the most important stage of the process can now follow without the aforesaid frustrations and without time loss. This stage is the systematic inspection of each such "element or unit" (each spine of the herring bone as it were), and the application to each such element (which is in the form of a question) of four basic tests (these can be added to amplified and/or refined, and it is not intended that I should be limited in this regard; but the following are the most basic and are sufficiently illustrative of the process). The first test is the test ("the antithesis test") for antonyms for each word in the "element". The following (second and third) tests are for opposites and differences and the final test is a test for coincidence (see more fully explained below) (all within the bounds of normalcy and most importantly bearing in mind in each, legal interpretations of words and authoritative judicial pronouncement as to that which is "different" or "opposite" or which does not have the same effect, and also with reference to what is "defined" in the particular legislation). If, from the point of view of the "avoider", one is attempting to escape from a particular yes or no situation, the first three tests are applicable. They indeed are also applicable to the "tax collector" because he can so alter the legislation to include these possibilities and thus eliminate the opportunities for such an escape from the particular yes/no situation. The fourth test is one the application of which is designed to bring about an exact coincidence with the requirements of the particular yes/no situation in question (eg. in order to achieve for a tax payer, say, a "deduction from income"), from a position that would otherwise have excluded such coincidence ("the coincidence test"). This fourth test is more attuned to the use of the tax avoider but can nevertheless be used by the tax collector because he can limit the opportunities for such coincidence to isolate only those cases which he feels are entitled to, say, the benefits of a "deduction". Thus (in amplification of the foregoing) with a known set of facts, or in order to reach a desirable set of facts to achieve tax avoidance or efficient tax collection each test is applied to each yes/no element with the object of reaching the desired end (see examples) as emphasized above. So too the tax collector, by the same tests has the opportunity for repairing glaring weaknesses "in the dyke" and "plugging holes" that have appeared, knowing (on a quasi scientific basis) where all "escape routes" are, and thus being able to effectively tighten such to the best of his or his consultants ingenuity, by eliminating differences antonyms or opposites and variations (for example by including them in the "definition" of a word—"Black—includes White"). The position of the two is, as mentioned above, adversary however the invention equally efficacious for both.

55 *The invention is shown by illustrations*

These tests are known processes in their isolated state. It is submitted that it is the blend of these tests in the medium of the diagrammatic representation shown by the algorithms/decision tables, thus making up the process, that is the invention, or at least the useful improvement in respect of the known processes. I proceed by setting out on page 12 and ff certain examples, to illustrate how I achieve what I have set out above. These examples are by way of illustration only and I am not limiting myself to these examples.

4. *What is achieved by the invention*

From what is set out above and in the examples, it is submitted that the invention as a whole achieves, by its process, a unique method by means of:—

- (a) a quasi scientific approach
 - (b) a visual format (capable of reproduction through common media)
 - (c) the elimination of distortion (and the introduction of a degree of immutability), and
 - (d) time and frustration saving.
- 5 For utilisation in tax interpretation for tax avoidance and tax collection purposes. 5
- This is a useful improvement on known methods of the interpretation of fiscal legislation inherent in achieving tax efficiency in "avoidance" or "collection". These known methods, in contra distinction, rely on normal spoken or written interpretation (by, for example, empirical dexterity) in the traditional, ordinary and well known sense of this expression, of normal
- 10 language format, i.e. as it exists prior to the application of the processes making up the invention described herein and illustrated in the examples. 10

5. GENERAL—COMMUNICATION—"The Receiver"

- The most convenient media (on the basis that communication forms an integral part of both
- 15 the "decision table aid to interpretation" and the process for tax efficiency) are diagrammatic forms showing the algorithms and/or decision tables and examples of the tests (which are set forth in the examples, in correct juxta position), or by presentation thereof by film, microfilm or on any screen, or in any such form at any computer terminal or videoscree. (The invention is not limited to those or any developments of these media, as any suitable media visible to the
- 20 human eye (or to touch) can be used, including paper, film or projection onto or from a screen or videoscree). 20

More particularly this (or these methods of reproduction or presentation) will assist in allowing:-

- (a) the interpreter to exclude distortion and save frustration and time, in that he will not be forced repeatedly to use traditional means of interpretation of the normal language format but will be able to refer to a visual model ("the decision table" and the elements) which gives the answers immediately and is constantly before him, and
- (b) the tax collector an opportunity to study and then to amend the legislation in the same way (and with the same advantage) as is described in (a) mutatis mutandis, but now including
- 30 the whole process i.e. the tests as well, and 30
- (c) the tax avoider or planning consultant to achieve the best structure of his or his client's affairs so as to minimize the incidence of tax, in that "the elements" (shown in the examples), and the yes/no situations and the results thereof, and the tests, are systematically presented in tabular form in a visual model which is constantly before him in the same way (and with the
- 35 same advantage as is described in (a) (i.e., in a "quasi scientific manner"). 35

The examples follow on pages 9 to 16 and these examples form part hereof.

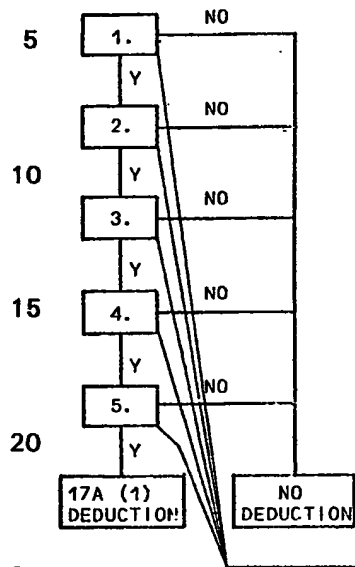
EXAMPLES

- EXPENDITURE INCURRED BY A LESSOR OF LAND
- 40 LET FOR FARMING PURPOSES, IN RESPECT OF SOIL EROSION WORKS. 40
- 17A (1) SUBJECT TO THE PROVISIONS OF SUB-SECTION (2), THERE SHALL BE ALLOWED TO BE
- 45 DEDUCTED FROM THE INCOME DERIVED BY ANY TAXPAYER FROM LETTING ANY LAND ON WHICH bona fide PASTORAL, AGRICULTURAL OR OTHER FARMING OPERATIONS WERE CARRIED ON DURING THE YEAR OF ASSESSMENT, THE EXPENDITURE
- 50 INCURRED BY HIM DURING SUCH YEAR IN RESPECT OF THE CONSTRUCTION OF SOIL EROSION WORKS, PROVIDED A CERTIFICATE BY THE SECRETARY FOR AGRICULTURAL TECHNICAL SERVICES IS PRODUCED TO THE EFFECT THAT
- 55 SUCH WORKS HAVE BEEN APPROVED UNDER THE PROVISIONS OF THE SOIL CONSERVATION ACT, 1969 (ACT NO. 76 OF 1969). 55

"NORMAL LANGUAGE
FORMAT" 50

"EXPOSING THE ELEMENTS"

ELEMENT NUMBER	THE QUESTIONS GIVING "YES" / "NO" ANSWERS	
5	1. HAS THE TAXPAYER LET ANY LAND AS LESSOR WITH INCOME THEREFROM?	5
10	2. WERE bona fide PASTORAL, AGRICULTURAL OR OTHER FARMING OPERATIONS CARRIED ON DURING THE YEAR OF ASSESSMENT ON THAT LAND?	10
15	3. WAS ANY EXPENDITURE INCURRED BY HIM DURING SUCH YEAR IN RESPECT OF THE CONSTRUCTION OF SOIL EROSION WORKS?	15
15	4. WERE SUCH WORKS APPROVED UNDER THE PROVISIONS OF THE SOIL CONSERVATION ACT?	15
20	5. HAS THE SECRETARY'S CERTIFICATE BEEN PRODUCED TO THAT EFFECT?	20

"KNOWN ALGORITHM OR FLOW CHART""DECISION TABLE" ++
(NEW IN THIS CONTEXT)

1.	NO	Y	Y	Y	Y	Y
2.		NO	Y	Y	Y	Y
3.			NO	Y	Y	Y
4.				NO	Y	Y
5.					NO	Y
DEDUC-TION.						X
NIL DEDUC-TION	X	X	X	X	X	X

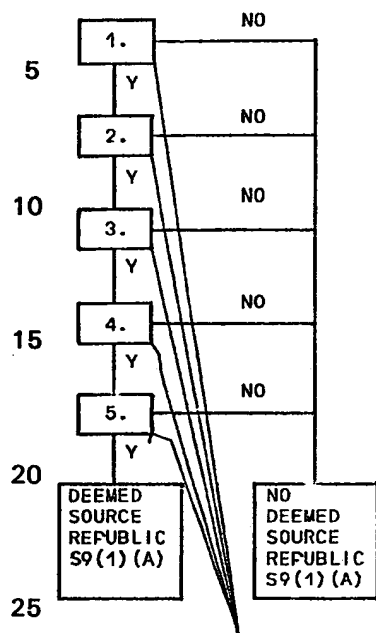
++THE ELEMENTS MUST BE FOLLOWED DOWN EACH COLUMN UNTIL IT BECOMES BLANK (OR THE END IS REACHED) AND THE RESULT IS THEN INDICATED AT THE BASE.

TESTS - FOR APPLICATION TO EACH ELEMENT. EG. - ELEMENT NUMBERS 1, 2 AND 3.

TEST	POSSIBILITIES
1. ANTITHESIS	
2. DIFFERENCES	
3. VARIATIONS	
4. COINCIDENCE	FOR EXAMPLE: REVERSE DECISION TO INCUR SOIL EROSION EXPENDITURE THIS YEAR AND POSTPONE UNTIL NEXT YEAR WHEN IT IS KNOWN LEASE WILL COMMENCE AND FARMING OPERATIONS WILL BE CARRIED ON.
IDENTIFY DEFINITION:	

EXAMPLES
"NORMAL LANGUAGE FORMAT"

5	CIRCUMSTANCES IN WHICH AMOUNTS DEEMED TO HAVE BEEN ACCRUED FROM SCOURCES WITHIN THE REPUBLIC.	5
10	9. (1) AN AMOUNT SHALL BE DEEMED TO HAVE ACCRUED TO ANY PERSON FROM A SCOURCE WITHIN THE REPUBLIC IF IT HAS BEEN RECEIVED BY OR HAS ACCRUED TO OR IN FAVOUR OF SUCH PERSON BY VIRTUE OF	10
15	(A) ANY CONTRACT MADE BY HIM WITHIN THE REPUBLIC FOR THE SALE OF GOODS, WHETHER SUCH GOODS HAVE BEEN DELIVERED OR ARE TO BE DELIVERED IN OR OUT OF THE REPUBLIC;	15
20	"EXPOSING THE ELEMENTS"	20
25	ELEMENT NUMBER THE QUESTIONS GIVING "YES" / "NO" ANSWERS	25
30	1. HAS ANY AMOUNT BEEN RECEIVED BY OR HAS IT ACCRUED TO OR IN FAVOUR OF ANY PERSON?	25
	2. IS SUCH RECEIPT OR ACCRUAL BY VIRTUE OF ANY CONTRACT?	30
	3. WAS THE CONTRACT MADE BY HIM?	
35	4. WAS THE CONTRACT MADE WITHIN THE REPUBLIC?	35
	5. WAS THE CONTRACT FOR THE SALE OF GOODS— DELIVERY INSIDE OR OUTSIDE THE REPUBLIC?	

"KNOWN ALGORITHM OR FLOW CHART""DECISION TABLE" ++
(NEW IN THIS CONTEXT)

1.	NO	Y	Y	Y	Y	Y
2.		NO	Y	Y	Y	Y
3.			NO	Y	Y	Y
4.				NO	Y	Y
5.					NO	Y
DEEMED SOURCE						X
NO DEEMED SOURCE	X	X	X	X	X	

++ THE ELEMENTS MUST BE FOLLOWED DOWN EACH COLUMN UNTIL IT BECOMES BLANK (OR THE END IS REACHED) AND THE RESULT IS THEN INDICATED AT THE BASE.

TESTS - FOR APPLICATION TO EACH ELEMENT. EG. - ELEMENT NUMBER 4.

	<u>TESTS</u>	<u>POSSIBILITIES</u>
1.	ANTITHESIS	
2.	DIFFERENCES	CONTRACT TO BE MADE IN LONDON, U.K.
3.	VARIATIONS	
4.	COINCIDENCE	
	IDENTIFY DEFINITIONS	

EXAMPLES
"NORMAL LANGUAGE FORMAT"

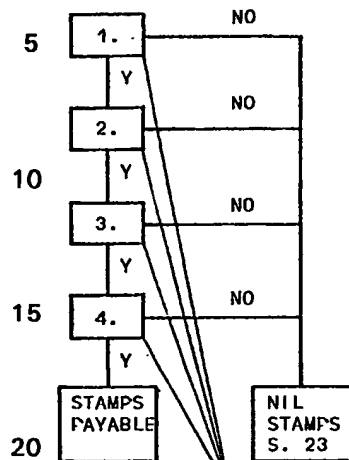
5	(10) IF ANY SCHEME OF ARRANGEMENT OR RECONSTRUCTION OF ANY COMPANY OR ITS AFFAIRS (INCLUDING A SCHEME FOR THE AMALGAMATION OF TWO OR MORE COMPANIES) HAS BEEN SANCTIONED BY ANY ORDER OF COURT, AND UNDER THAT SCHEME ANY SHARES ISSUED BY ANY COMPANY ARE CANCELLED WITH OR WITHOUT RETURN OF CAPITAL AND—	5
10		10
15	(12A) FOR THE PURPOSES OF SECTION 7(hA) AND OF SUBSECTIONS (10), (11) AND (12) OF THIS SECTION AND ITEM 15(4) OF SCHEDULE 1—	15
	(A) THE REFERENCES THEREIN TO "SHARES" SHALL BE DEEMED TO INCLUDE REFERENCES TO STOCK AND DEBENTURES;	
	(B) "CANCELLED" MEANS CANCELLED IN WHOLE OR IN PART, AND "CANCELLATION" SHALL BE CONSTRUED ACCORDINGLY;	
20	(C) SHARES, STOCK OR DEBENTURES ISSUED BY ANY COMPANY SHALL BE DEEMED TO BE CANCELLED IN PART IF ANY RIGHTS ATTACHING TO SUCH SHARES, STOCK OR DEBENTURES ARE ALTERED SO AS TO RESULT IN A MATERIAL DIMUNITION OF THE RIGHTS OF THE HOLDERS OF SUCH SHARES, STOCK OR	20
25	DEBENTURES TO PARTICIPATE IN THE PROFITS OR GAINS OF SUCH COMPANY OR TO RECEIVE ANY DIVIDEND OR OTHER DISTRIBUTION OR ANY INTEREST OR OTHER PAYMENT FROM SUCH COMPANY;	25
30	(D) WHERE SHARES, STOCK OR DEBENTURES ARE CANCELLED IN PART AS AFORESAID, THE CONSIDERATION TO BE DETERMINED UNDER SUBSECTION (10) IN RESPECT OF SUCH PART-CANCELLATION SHALL BE DEEMED TO BE THE FULL MARKET VALUE OF SUCH SHARES, STOCK OR DEBENTURES AS DETERMINED IN ACCORDANCE WITH THAT SUBSECTION, LESS SUCH	30
35	AMOUNT AS THE SECRETARY MAY DETERMINE AS THE VALUE OF SUCH SHARES, STOCKS OR DEBENTURES IMMEDIATELY AFTER SUCH PART-CANCELLATION.	35

40

"EXPOSING THE ELEMENTS"

40

ELEMENT NUMBER	THE QUESTIONS GIVING "YES" / "NO" ANSWERS	
45		45
1.	ARE THE MECHANICS INVOLVED A SCHEME OF ARRANGEMENT OR RECONSTRUCTION?	
2.	HAS THE SCHEME BEEN SANCTIONED BY ANY ORDER OF COURT?	
50		50
3.	IS WHAT IS CANCELLED "SHARES ISSUED" (INCLUDING DEBENTURES OR STOCK)?	
55		55
4.	IS THERE A CANCELLATION IN WHOLE OR IN PART OF "SHARES ISSUED", HERE INCLUDING, INTER ALIA ANY RIGHTS ATTACHING TO SUCH SHARES, ETC. IN SUBJECT COMPANY BEING ALTERED TO RESULT IN MATERIAL DIMUNITION OF RIGHTS OF HOLDERS TO RECEIVE ANY DIVIDEND, DISTRIBUTION, INTEREST OR OTHER PAYMENT FROM SUCH COMPANY?	

"KNOWN ALGORITHM OR FLOW CHART""DECISION TABLE" ++
(NEW IN THIS CONTEXT)

1.	NO	Y	Y	Y	Y
2.		NO	Y	Y	Y
3.			NO	Y	Y
4.				NO	Y
STAMP					X
NIL STAMP	X	X	X	X	

++ THE ELEMENTS MUST BE FOLLOWED DOWN EACH COLUMN UNTIL IT BECOMES BLANK (OR THE END IS REACHED) AND THE RESULT IS THEN INDICATED AT THE BASE.

TESTS - FOR APPLICATION TO EACH ELEMENT. EG. - ELEMENT NUMBER 2.

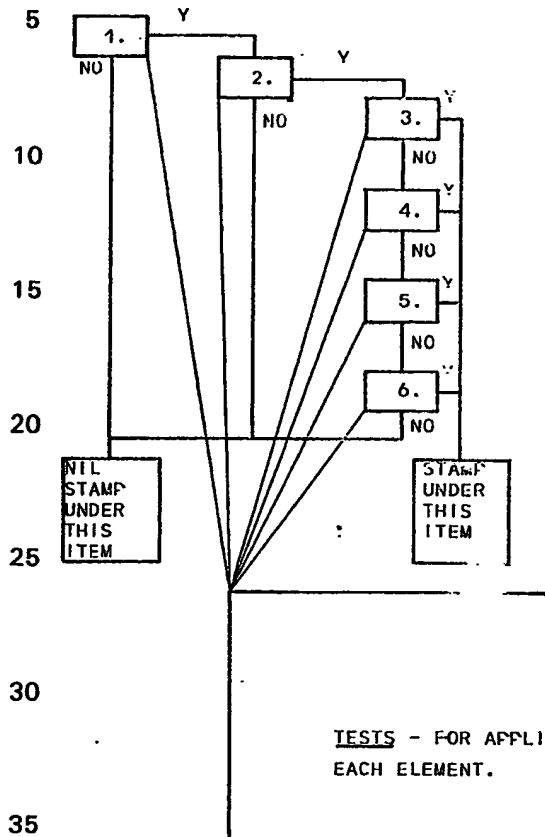
	<u>TESTS</u>	<u>POSSIBILITIES</u>
1.	ANTITHESIS	
2.	DIFFERENCES	PROCEED BY SPECIAL RESOLUTION WITHOUT COURT ORDER.
3.	VARIATIONS	
4.	COINCIDENCE	
	IDENTIFY DEFINITIONS	

EXAMPLES
"NORMAL LANGUAGE FORMAT"

5	(5) IN RESPECT OF THE ACQUISITION (OTHER THAN AN AQUISITON BY WAY OF A PURCHASE IN RESPECT OF WHICH THE TAX PREFERRED TO IN SECTION 2 OF THE MARKETABLE SECURITIES TAX ACT, 1948 (ACT NO. 32 OF 1948), HAS BECOME PAYABLE BY ANY PERSON (HEREINAFTER REFERRED TO AS THE TRANSFEREE) FROM ANY OTHER PERSON	5
10	(HEREINAFTER REFERRED TO AS THE TRANSFEROR) OF ANY MARKETABLE SECURITY ON OR AFTER 1ST AUGUST, 1972, IF—	10
15	(A) IMMEDIATELY PRIOR TO SUCH ACQUISITION ANY PERSON (OTHER THAN THE TRANSFEREE) WAS A NOMINEE IN RESPECT OF SUCH MARKETABLE SECURITY; OR	15
	(B) IMMEDIATELY PRIOR TO SUCH ACQUISITION THE TRANSFEREE WAS A NOMINEE IN RESPECT OF SUCH MARKETABLE SECURITY; OR	
20	(C) AFTER SUCH ACQUISITION THE TRANSFEROR CONTINUES TO BE OR BECOMES THE REGISTERED HOLDER OF SUCH MARKETABLE SECURITY AND BECOMES OR IS TO BECOME A NOMINEE IN RESPECT OF SUCH MARKETABLE SECURITY	20
	THE DUTY TO BE THE FOLLOWING:	
25		25

"EXPOSING THE ELEMENTS"

ELEMENT 30 NUMBER	THE QUESTIONS GIVING "YES"/"NO" ANSWERS	
1.	HAS THERE BEEN AN ACQUISITION OF A MARKETABLE SECURITY BY ANY PERSON (X) FROM ANY OTHER PERSON (Y)?	30
35 2.	WAS THIS ACQUISITION AFTER 1 AUGUST 1972?	35
40 3.	WAS ANY PERSON OTHER THAN X A NOMINEE IN RESPECT OF SUCH MARKETABLE SECURITY IMMEDIATELY PRIOR TO ACQUISITION BY X?	40
4. 45 5.	WAS X A NOMINEE IN RESPECT OF SUCH MARKETABLE SECURITY IMMEDIATELY PRIOR TO HIS ACQUIRING IT?	
	WAS Y A REGISTERED HOLDER BEFORE AND AFTER THE ACQUISITION BEING NOMINEE BEFORE?	45
50 6.	AFTER THE ACQUISITION WILL Y BECOME OR CONTINUE TO BE THE REGISTERED HOLDER AS NOMINEE FOR SUCH MARKETABLE SECURITY?	50

"KNOWN ALGORITHM OR FLOW CHART""DECISION TABLE" ++
(NEW IN THIS CONTEXT)

1.	NG	Y	Y	Y	Y	Y	Y	Y
2.		NG	Y	Y	Y	Y	Y	Y
3.			NG	Y	NG	Y	Y	Y
4.			NG	Y	NG	Y	Y	Y
5.			NG			Y	Y	Y
6.			NG				Y	Y
NIL STAMP	X	X	X					
STAMP				X	X	X	X	X

++"THE ELEMENTS MUST BE MUST BE FOLLOWED DOWN EACH COLUMN UNTIL IT BECOMES BLANK (OR THE END IS REACHED) AND THE RESULT IS INDICATED AT THE BASE.

TESTS - FOR APPLICATION TO EACH ELEMENT.

	<u>TESTS</u>	<u>POSSIBILITIES</u>
1.	ANTITHESIS	
2.	DIFFERENCES	
3.	VARIATIONS	
4.	COINCIDENCE	
	IDENTIFY DEFINITIONS	"NOMINLE"

CLAIMS

1. A process for the presentation and thereafter and therewith the better interpretation of fiscal legislation and in addition a method of assisting in the teaching of students (in the broadest sense) and practitioners (in the broadest sense) both of which are made possible by
 5 reducing the text of the legislation to its elements which are then in turn and in the manner shown in the examples given, represented by questions giving a yes/no answer situation which in turn give rise to "a decision table" showing an ultimate result which is directly linked to a "tax" or "no tax" position (in the broad sense) inherent in the text. The formulation of and the decision table, together with the text of the questions and the legislation which all together then
 10 have immutability and a quasi scientific character, make up this process. 10
2. A process which is a combination of the process according to claim 1 (culminating in a decision table) and an algorithm which is formulated by representing the relevant fiscal text is reduced to its elements and as further reduced to the aforesaid questions (each giving a yes/no answer) in the manner shown and illustrated in the examples and the application thereto of the
 15 four-way test (as set out in the examples) whereby, more particularly as a result of the degree of immutability achieved and the quasi-scientific characteristics inherent as described above— 15
 - (a) greater and more efficient proficiency is achieved for those seeking legitimately so to plan or conduct their affairs as to attract the minimum tax, i.e. for the tax avoider; and similarly
 - 20 (b) greater and more efficient proficiency is achieved by the authoratative body (usually the State), those seeking to extract by taxation legislation and tax collection, that which is due to the FISCAL Authority. 20
3. Each of the processes according to claims 1 and 2 extended to all types of fiscal legislation in the world not limited in any way whether by language, nation or jurisdiction or
 25 otherwise howsoever. 25
4. The processes of claims 1, 2 and 3 produced so as to be received through common media of communication or otherwise including written or printed reproduction, on paper or through video-screen computer terminal, computer screen, television or other similar means or otherwise.
- 30 5. The processes of claims 1, 2 and 3 stored (when complete or in the process of formulation), on or in physical recording material by magnetic, electric or other means howsoever for example (but without limitation) silicone chips, bubble memory devices or computer tapes or discs. 30
6. The processes of claims 1, 2 and 3 in their physical embodiment when stored on or in
 35 each of 35
 - (a) a silicone chip
 - (b) a computer tape
 - (c) a computer disc
 - (d) a bubble memory device
 - 40 (e) any of the other physical recording materials referred to in claim 5. 40
7. A silicone chip physically embodying by storage (or adhering to which is) any of the processes of claims 1, 2 and/or 3.
8. A computer tape physically embodying by storage (or adhering to which is) any of the processes of claims 1, 2 and/or 3.
- 45 9. A computer disc physically embodying by storage (or adhering to which is) any of the processes of claim 1, 2 and/or 3. 45
10. A bubble memory device physically embodying by storage (or adhering to which is) any of the processes of claim 1, 2 and/or 3.
11. Any of the other physical recording materials referred to in claim 5 physically
 50 embodying by storage (or adhering to which is) any of the processes of claim 1, 2 and/or 3. 50
12. The processes substantially as herein described with reference to the examples.
13. The physical embodiment, as stored and/or reproduced of the processes substantially as herein described with reference to the examples.